

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Recreation Capital Improvement Fund – to account for the cost of major recreation projects including new parks, recreation centers, and the improvement and expansion of existing facilities. Financing is provided by federal and state grants and transfers from other funds.

Master Transportation Plan Capital Fund – to account for major transportation improvements. Financing is provided by transfers from the Master Transportation Plan special revenue fund.

Parks and Recreation Bond Improvements Fund – to account for park improvements. Financing was provided by 1999 general obligation bond proceeds of \$50,000,000.

Special Ad Valorem Transportation Fund – to account for street and highway construction. Financing is provided by transfers from the Special Ad Valorem Distribution special revenue fund.

Special Ad Valorem Capital Projects Fund – to account for street and highway construction. Financing is provided by transfers from the Special Ad Valorem Distribution special revenue fund.

Master Transportation Bond Improvements Fund – to account for major transportation improvements. Financing has been provided by 1992 general obligation bond proceeds of \$234,805,000, 1994 general obligation bond proceeds of \$104,200,000, 1996 general obligation bond proceeds of \$136,005,000, and 1998 general obligation bond proceeds of \$118,060,000 and 2000 general obligation bond proceeds of \$45,000,000.

Master Transportation Room Tax Improvements Fund – to account for major transportation improvements. Financing was provided by transfers from other funds and 2000 general obligation bond proceeds of \$40,000,000.

LVMPD Bond Improvements Fund – to account for the construction and acquisition of a new Metropolitan Police communications and fingerprinting system. Financing was provided by general obligation bond issues of \$20,000,000 in 1999 and \$18,000,000 in 2000.

LVMPD Capital Improvements Fund – to account for the costs of capital construction for rural area LVMPD services. Financing is provided by charges to developers.

Fire Service Capital Fund – to account for the construction of new fire stations. Financing has been provided from 1995 general obligation bond proceeds of \$10,500,000.

Fort Mohave Valley Development Capital Improvements Fund – to account for capital costs associated with the acquisition of land, equipment acquisition, infrastructure improvements, or construction of capital projects in accordance with the Fort Mohave Valley Development Law as outlined in NRS 321.536.

Road Construction Fund – to account for road construction. Financing has been provided by 1991 general obligation bond proceeds of \$45,000,000.

County Capital Projects Fund – to account for major capital construction projects and major capital acquisitions of Clark County. Financing is provided by transfers from the general fund.

Information Technology Capital Projects Fund – to account for the acquisition of information technology equipment. Financing is provided by transfers from the general fund.

Public Works Capital Improvements Fund – to account for various projects funded by sources other than bond proceeds. Financing is provided by transfers from other funds and by offsite development charges.

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CAPITAL PROJECTS FUNDS
(Continued)

Summerlin Capital Construction Fund – to account for the costs of capital improvements in the Summerlin area. Financing was provided by 2001 special assessment bond proceeds of \$58,000,000.

Mountain's Edge Capital Construction Fund – to account for the costs of capital improvements for Mountain's Edge. Financing was provided by 2003 special assessment bond proceeds of \$92,360,000.

Southern Highlands Capital Construction Fund – to account for improvements to the Southern Highlands area. Financing was provided by 1999 special assessment bonds issued in the amount of \$60,630,000.

Special Assessment Capital Construction Fund – to account for improvements to property owned by others. Financing is provided by special assessment bond sales.

County Transportation Improvements Fund – to account for street and highway construction. Financing has been provided by 1994 general obligation bond proceeds of \$36,000,000.

Extraordinary Capital Maintenance Fund – the legislature mandated that this fund be created to maintain projects financed through certain bond issues. One half of one percent of such bond proceeds is to be placed in this fund.

SNPLMA Capital Construction Fund – to account for revenues and related capital expenditures associated with the Southern Nevada Public Lands Management Act.

Public Works Regional Improvements Fund – to account for revenues and related capital expenditures associated with Clark County Public Works projects funded in whole or in part by the Regional Transportation Commission of Southern Nevada or by the Regional Flood Control District.

Laughlin Capital Acquisition Fund – to account for major capital acquisition in Laughlin. Financing is provided by contributions and transfers from other funds.

Moapa Town Capital Construction Fund – to account for major park improvements within the town of Moapa. Financing has been provided by an \$800,000 loan.

Searchlight Capital Construction Fund – to account for costs of capital projects in Searchlight. Financing was provided by transfers from the Searchlight Town fund.

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Transportation	Special Ad Valorem Capital Projects	Master Transportation Bond Improvements
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 34,701,740	\$ 223,562,678	\$ 76,720,779	\$ 620,294	\$ 88,593,127	\$ 22,922,136
With fiscal agent	-	-	-	-	-	-
Loaned securities	222,472	1,454,522	491,854	1,090	565,059	146,953
Accounts receivable	-	671,288	-	-	-	16,995
Interest receivable	160,601	1,050,012	355,066	787	407,913	106,085
Due from other funds	-	3,918,288	-	-	-	-
Due from other governmental units	-	-	463,427	-	-	-
Total Assets	<u>\$ 35,084,813</u>	<u>\$ 230,656,788</u>	<u>\$ 78,031,126</u>	<u>\$ 622,171</u>	<u>\$ 89,566,099</u>	<u>\$ 23,192,169</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 423,673	\$ 969,234	\$ 965,332	\$ 124,002	\$ 404,448	\$ 2,061,363
Accrued payroll	-	210,859	-	-	-	-
Due to other funds	-	190,953	-	-	-	-
Loaned securities	430,209	2,812,714	951,134	2,108	1,092,696	284,174
Deferred revenue and other liabilities	-	-	-	-	-	-
Total Liabilities	<u>853,882</u>	<u>4,183,760</u>	<u>1,916,466</u>	<u>126,110</u>	<u>1,497,144</u>	<u>2,345,537</u>
Fund Balances:						
Reserved for encumbrances	4,813,961	5,258,860	16,281,126	5,980	507,660	17,317,318
Unreserved:						
Designated for specific projects	29,416,970	221,214,168	59,833,534	490,081	87,561,295	3,529,314
Undesignated	-	-	-	-	-	-
Total Fund Balances	<u>34,230,931</u>	<u>226,473,028</u>	<u>76,114,660</u>	<u>496,061</u>	<u>88,068,955</u>	<u>20,846,632</u>
Total Liabilities and Fund Balances	<u>\$ 35,084,813</u>	<u>\$ 230,656,788</u>	<u>\$ 78,031,126</u>	<u>\$ 622,171</u>	<u>\$ 89,566,099</u>	<u>\$ 23,192,169</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Master Transportation Room Tax Improvements	LVMPD Bond Improvements	LVMPD Capital Improvements	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	Road Construction
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 62,450,354	\$ 221,765	\$ 26,366,303	\$ 80,344,969	\$ -	\$ -
With fiscal agent	-	-	8,761,009	-	-	-
Loaned securities	399,190	1,422	169,033	515,088	-	-
Accounts receivable	521,998	-	-	-	-	-
Interest receivable	288,173	1,026	122,024	371,840	-	-
Due from other funds	-	-	-	-	-	-
Due from other governmental units	-	-	9,500,000	-	-	-
Total Assets	<u>\$ 63,659,715</u>	<u>\$ 224,213</u>	<u>\$ 44,918,369</u>	<u>\$ 81,231,897</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,755,004	\$ 48,400	\$ 451,882	\$ 1,333,205	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loaned securities	771,943	2,749	326,872	996,064	-	-
Deferred revenue and other liabilities	-	-	9,500,000	-	-	-
Total Liabilities	<u>2,526,947</u>	<u>51,149</u>	<u>10,278,754</u>	<u>2,329,269</u>	<u>-</u>	<u>-</u>
Fund Balances:						
Reserved for encumbrances	10,633,852	2,432	9,445,639	5,471,045	-	-
Unreserved:						
Designated for specific projects	50,498,916	170,632	25,193,976	73,431,583	-	-
Undesignated	-	-	-	-	-	-
Total Fund Balances	<u>61,132,768</u>	<u>173,064</u>	<u>34,639,615</u>	<u>78,902,628</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 63,659,715</u>	<u>\$ 224,213</u>	<u>\$ 44,918,369</u>	<u>\$ 81,231,897</u>	<u>\$ -</u>	<u>\$ -</u>

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Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	County Capital Projects	Information Technology Capital Projects	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 306,249,309	\$ 60,650,777	\$ 57,335,031	\$ 1,009,804	\$ 1,896,295	\$ 3,674,432
With fiscal agent	13,738,841	-	-	23,602,446	-	-
Loaned securities	1,800,548	354,210	367,845	6,474	12,157	23,556
Accounts receivable	-	-	767,675	-	-	-
Interest receivable	1,299,806	255,702	265,544	4,674	8,776	17,006
Due from other funds	-	-	278,604	-	-	-
Due from other governmental units	1,525,905	-	1,394	-	-	-
Total Assets	<u>\$ 324,614,409</u>	<u>\$ 61,260,689</u>	<u>\$ 59,016,093</u>	<u>\$ 24,623,398</u>	<u>\$ 1,917,228</u>	<u>\$ 3,714,994</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 2,176,878	\$ 1,604,654	\$ 547,494	\$ 180,163	\$ -	\$ 7,898
Accrued payroll	28,111	44,516	-	-	-	-
Due to other funds	-	40,919	-	-	-	-
Loaned securities	3,481,849	684,961	711,325	12,519	23,509	45,553
Deferred revenue and other liabilities	-	-	17,854,586	-	-	-
Total Liabilities	<u>5,686,838</u>	<u>2,375,050</u>	<u>19,113,405</u>	<u>192,682</u>	<u>23,509</u>	<u>53,451</u>
Fund Balances:						
Reserved for encumbrances	5,902,731	12,269,765	11,436,371	462,845	-	73,356
Unreserved:						
Designated for specific projects	313,024,840	46,615,874	28,466,317	23,967,871	1,893,719	3,588,187
Undesignated	-	-	-	-	-	-
Total Fund Balances	<u>318,927,571</u>	<u>58,885,639</u>	<u>39,902,688</u>	<u>24,430,716</u>	<u>1,893,719</u>	<u>3,661,543</u>
Total Liabilities and Fund Balances	<u>\$ 324,614,409</u>	<u>\$ 61,260,689</u>	<u>\$ 59,016,093</u>	<u>\$ 24,623,398</u>	<u>\$ 1,917,228</u>	<u>\$ 3,714,994</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Special Assessment Capital Construction	County Transportation Improvements	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 10,260,769	\$ 3,713,192	\$ 889,945	\$ 70,640,528	\$ 7,188,411	\$ 969,762
With fiscal agent	22,336,601	-	-	-	-	-
Loaned securities	65,847	23,547	5,705	458,826	49,516	6,217
Accounts receivable	-	-	-	-	-	-
Interest receivable	47,536	16,999	4,119	331,224	35,746	4,488
Due from other funds	-	-	-	-	-	-
Due from other governmental units	-	-	-	4,784,075	9,361,025	-
Total Assets	<u>\$ 32,710,753</u>	<u>\$ 3,753,738</u>	<u>\$ 899,769</u>	<u>\$ 76,214,653</u>	<u>\$ 16,634,698</u>	<u>\$ 980,467</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 3,009,575	\$ 150,578	\$ -	\$ 3,384,568	\$ 15,854,320	\$ 16,914
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loaned securities	127,331	45,535	11,033	887,265	95,753	12,022
Deferred revenue and other liabilities	100,000	-	-	-	-	-
Total Liabilities	<u>3,236,906</u>	<u>196,113</u>	<u>11,033</u>	<u>4,271,833</u>	<u>15,950,073</u>	<u>28,936</u>
Fund Balances:						
Reserved for encumbrances	13,414,520	996,458	-	21,717,897	684,625	-
Unreserved:						
Designated for specific projects	16,059,327	2,561,167	-	50,224,923	-	482,869
Undesignated	-	-	888,736	-	-	468,662
Total Fund Balances	<u>29,473,847</u>	<u>3,557,625</u>	<u>888,736</u>	<u>71,942,820</u>	<u>684,625</u>	<u>951,531</u>
Total Liabilities and Fund Balances	<u>\$ 32,710,753</u>	<u>\$ 3,753,738</u>	<u>\$ 899,769</u>	<u>\$ 76,214,653</u>	<u>\$ 16,634,698</u>	<u>\$ 980,467</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Moapa Town Capital Construction	Searchlight Capital Construction	Totals	
			2010	2009
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 385,327	\$ 297,480	\$ 1,141,665,207	\$ 1,165,669,765
With fiscal agent	-	-	68,438,897	87,424,619
Loaned securities	2,470	1,907	7,145,508	173,991,677
Accounts receivable	-	-	1,977,956	2,297,185
Interest receivable	1,783	1,377	5,158,307	9,514,440
Due from other funds	-	-	4,196,892	8,800,000
Due from other governmental units	-	-	25,635,826	15,753,460
Total Assets	<u>\$ 389,580</u>	<u>\$ 300,764</u>	<u>\$ 1,254,218,593</u>	<u>\$ 1,463,451,146</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 35,469,585	\$ 76,542,221
Accrued payroll	-	-	283,486	195,678
Due to other funds	-	-	231,872	-
Loaned securities	4,777	3,688	13,817,783	182,795,163
Deferred revenue and other liabilities	-	-	27,454,586	7,591,023
Total Liabilities	<u>4,777</u>	<u>3,688</u>	<u>77,257,312</u>	<u>267,124,085</u>
Fund Balances:				
Reserved for encumbrances	-	-	136,696,441	145,203,855
Unreserved:				
Designated for specific projects	-	-	1,038,225,563	1,050,201,291
Undesignated	384,803	297,076	2,039,277	921,915
Total Fund Balances	<u>384,803</u>	<u>297,076</u>	<u>1,176,961,281</u>	<u>1,196,327,061</u>
Total Liabilities and Fund Balances	<u>\$ 389,580</u>	<u>\$ 300,764</u>	<u>\$ 1,254,218,593</u>	<u>\$ 1,463,451,146</u>

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Transportation	Special Ad Valorem Capital Projects	Master Transportation Bond Improvements
Revenues:						
Intergovernmental revenue	\$ -	\$ 21,033	\$ -	\$ -	\$ -	\$ -
Charges for services	101,933	1,705,490	7,691,585	-	-	-
Interest	948,825	5,922,438	2,121,407	(22,046)	2,418,074	2,649,362
Other	317	3,289	69,675	-	-	-
Total revenues	<u>1,051,075</u>	<u>7,652,250</u>	<u>9,882,667</u>	<u>(22,046)</u>	<u>2,418,074</u>	<u>2,649,362</u>
Expenditures:						
Salaries and wages	-	3,732,640	-	-	-	-
Employee benefits	-	1,419,969	-	-	-	-
Services and supplies	121,427	2,219,549	245,203	7,199,100	64,441	3,853
Capital outlay	967,785	2,277,087	11,906,846	1,865	570,527	20,088,180
Interest	-	-	113	-	-	-
Bond issuance costs	-	-	-	-	-	-
Total expenditures	<u>1,089,212</u>	<u>9,649,245</u>	<u>12,152,162</u>	<u>7,200,965</u>	<u>634,968</u>	<u>20,092,033</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,137)</u>	<u>(1,996,995)</u>	<u>(2,269,495)</u>	<u>(7,223,011)</u>	<u>1,783,106</u>	<u>(17,442,671)</u>
Other financing sources (uses):						
Transfers from other funds	6,690,533	25,000,000	8,194,599	450,242	453,543	-
Transfers to other funds	-	-	-	-	-	-
Bonds and loans issued	-	-	-	-	-	20,000,000
Premium on bonds issued	-	-	-	-	-	-
Total other financing sources (uses)	<u>6,690,533</u>	<u>25,000,000</u>	<u>8,194,599</u>	<u>450,242</u>	<u>453,543</u>	<u>20,000,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>6,652,396</u>	<u>23,003,005</u>	<u>5,925,104</u>	<u>(6,772,769)</u>	<u>2,236,649</u>	<u>2,557,329</u>
Fund balances:						
Beginning of year	<u>27,578,535</u>	<u>203,470,023</u>	<u>70,189,556</u>	<u>7,268,830</u>	<u>85,832,306</u>	<u>18,289,303</u>
End of year	<u>\$ 34,230,931</u>	<u>\$ 226,473,028</u>	<u>\$ 76,114,660</u>	<u>\$ 496,061</u>	<u>\$ 88,068,955</u>	<u>\$ 20,846,632</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Master Transportation Room Tax Improvements	LVMPD Bond Improvements	LVMPD Capital Improvements	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	Road Construction
Revenues:						
Intergovernmental revenue	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	234,071	-	-	339,566	-	-
Interest	3,162,945	6,772	736,826	2,237,137	-	585
Other	6,000	-	13,107	53,558	-	-
Total revenues	<u>3,403,267</u>	<u>6,772</u>	<u>749,933</u>	<u>2,630,261</u>	<u>-</u>	<u>585</u>
Expenditures:						
Salaries and wages	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Services and supplies	3,126,389	34	3,736	226,676	-	12,571
Capital outlay	20,112,565	48,400	12,494,842	5,084,120	-	-
Interest	-	75,527	-	-	-	-
Bond issuance costs	86,331	-	-	-	-	-
Total expenditures	<u>23,325,285</u>	<u>123,961</u>	<u>12,498,578</u>	<u>5,310,796</u>	<u>-</u>	<u>12,571</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,922,018)</u>	<u>(117,189)</u>	<u>(11,748,645)</u>	<u>(2,680,535)</u>	<u>-</u>	<u>(11,986)</u>
Other financing sources (uses):						
Transfers from other funds	-	-	14,000,000	-	-	-
Transfers to other funds	(900,731)	-	-	-	-	(83,576)
Bonds and loans issued	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-
Total other financing sources (uses)	<u>(900,731)</u>	<u>-</u>	<u>14,000,000</u>	<u>-</u>	<u>-</u>	<u>(83,576)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(20,822,749)</u>	<u>(117,189)</u>	<u>2,251,355</u>	<u>(2,680,535)</u>	<u>-</u>	<u>(95,562)</u>
Fund balances:						
Beginning of year	<u>81,955,517</u>	<u>290,253</u>	<u>32,388,260</u>	<u>81,583,163</u>	<u>-</u>	<u>95,562</u>
End of year	<u>\$ 61,132,768</u>	<u>\$ 173,064</u>	<u>\$ 34,639,615</u>	<u>\$ 78,902,628</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	County Capital Projects	Information Technology Capital Projects	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction
Revenues:						
Intergovernmental revenue	\$ 21,987,559	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	1,818,228	-	-	-
Interest	7,730,282	1,697,155	1,594,526	48,696	53,249	103,758
Other	45,420	66,852	44,720	-	-	-
Total revenues	<u>29,763,261</u>	<u>1,764,007</u>	<u>3,457,474</u>	<u>48,696</u>	<u>53,249</u>	<u>103,758</u>
Expenditures:						
Salaries and wages	14,836	634,415	-	-	-	-
Employee benefits	116	236,194	-	-	-	-
Services and supplies	6,001,366	8,219,155	10,738,310	121	241	462
Capital outlay	23,885,323	4,622,406	4,016,059	1,508,010	184,661	291,599
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Total expenditures	<u>29,901,641</u>	<u>13,712,170</u>	<u>14,754,369</u>	<u>1,508,131</u>	<u>184,902</u>	<u>292,061</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(138,380)</u>	<u>(11,948,163)</u>	<u>(11,296,895)</u>	<u>(1,459,435)</u>	<u>(131,653)</u>	<u>(188,303)</u>
Other financing sources (uses):						
Transfers from other funds	20,131,971	2,200,000	83,576	-	-	-
Transfers to other funds	(7,366,388)	-	-	-	-	-
Bonds and loans issued	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-
Total other financing sources (uses)	<u>12,765,583</u>	<u>2,200,000</u>	<u>83,576</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>12,627,203</u>	<u>(9,748,163)</u>	<u>(11,213,319)</u>	<u>(1,459,435)</u>	<u>(131,653)</u>	<u>(188,303)</u>
Fund balances:						
Beginning of year	<u>306,300,368</u>	<u>68,633,802</u>	<u>51,116,007</u>	<u>25,890,151</u>	<u>2,025,372</u>	<u>3,849,846</u>
End of year	<u>\$ 318,927,571</u>	<u>\$ 58,885,639</u>	<u>\$ 39,902,688</u>	<u>\$ 24,430,716</u>	<u>\$ 1,893,719</u>	<u>\$ 3,661,543</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Special Assessment Capital Construction	County Transportation Improvements	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition
Revenues:						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 41,690,613	\$ 55,765,368	\$ 58,894
Charges for services	-	-	-	1,675	3,102	-
Interest	383,215	97,961	24,277	1,881,305	175,800	26,375
Other	-	-	-	58,812	-	-
Total revenues	<u>383,215</u>	<u>97,961</u>	<u>24,277</u>	<u>43,632,405</u>	<u>55,944,270</u>	<u>85,269</u>
Expenditures:						
Salaries and wages	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Services and supplies	28,436,214	483	104	2,370,090	128,153	136,845
Capital outlay	5,140,982	435,387	-	30,241,333	55,742,168	-
Interest	-	-	-	-	-	-
Bond issuance costs	176,104	-	-	-	-	-
Total expenditures	<u>33,753,300</u>	<u>435,870</u>	<u>104</u>	<u>32,611,423</u>	<u>55,870,321</u>	<u>136,845</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,370,085)</u>	<u>(337,909)</u>	<u>24,173</u>	<u>11,020,982</u>	<u>73,949</u>	<u>(51,576)</u>
Other financing sources (uses):						
Transfers from other funds	311,492	-	-	80,000	-	-
Transfers to other funds	(4,951,651)	-	-	-	-	-
Bonds and loans issued	5,645,000	-	-	-	-	-
Premium on bonds issued	42,290	-	-	-	-	-
Total other financing sources (uses)	<u>1,047,131</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(32,322,954)</u>	<u>(337,909)</u>	<u>24,173</u>	<u>11,100,982</u>	<u>73,949</u>	<u>(51,576)</u>
Fund balances:						
Beginning of year	<u>61,796,801</u>	<u>3,895,534</u>	<u>864,563</u>	<u>60,841,838</u>	<u>610,676</u>	<u>1,003,107</u>
End of year	<u>\$ 29,473,847</u>	<u>\$ 3,557,625</u>	<u>\$ 888,736</u>	<u>\$ 71,942,820</u>	<u>\$ 684,625</u>	<u>\$ 951,531</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Moapa Town Capital Construction	Searchlight Capital Construction	Totals	
			2010	2009
Revenues:				
Intergovernmental revenue	\$ -	\$ -	\$ 119,523,718	\$ 100,366,461
Charges for services	-	-	11,895,650	16,216,157
Interest	9,553	8,060	34,016,537	49,646,585
Other	-	-	361,750	3,795,264
Total revenues	<u>9,553</u>	<u>8,060</u>	<u>165,797,655</u>	<u>170,024,467</u>
Expenditures:				
Salaries and wages	-	-	4,381,891	3,639,988
Employee benefits	-	-	1,656,279	1,338,803
Services and supplies	34	34	69,254,591	124,312,105
Capital outlay	-	-	199,620,145	408,238,730
Interest	-	-	75,640	950,843
Bond issuance costs	-	-	262,435	754,154
Total expenditures	<u>34</u>	<u>34</u>	<u>275,250,981</u>	<u>539,234,623</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,519</u>	<u>8,026</u>	<u>(109,453,326)</u>	<u>(369,210,156)</u>
Other financing sources (uses):				
Transfers from other funds	100,557	6,089	77,702,602	136,343,056
Transfers to other funds	-	-	(13,302,346)	(45,511,068)
Bonds and loans issued	-	-	25,645,000	144,780,226
Premium on bonds issued	-	-	42,290	-
Total other financing sources (uses)	<u>100,557</u>	<u>6,089</u>	<u>90,087,546</u>	<u>235,612,214</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>110,076</u>	<u>14,115</u>	<u>(19,365,780)</u>	<u>(133,597,942)</u>
Fund balances:				
Beginning of year	<u>274,727</u>	<u>282,961</u>	<u>1,196,327,061</u>	<u>1,329,925,003</u>
End of year	<u>\$ 384,803</u>	<u>\$ 297,076</u>	<u>\$ 1,176,961,281</u>	<u>\$ 1,196,327,061</u>

Clark County, Nevada
Recreation Capital Improvement
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ 796
Charges for services	1,708,022	1,708,022	101,933	(1,606,089)	1,896,783
Interest	590,000	590,000	948,825	358,825	1,060,597
Other	-	-	317	317	299,830
Total revenues	<u>2,298,022</u>	<u>2,298,022</u>	<u>1,051,075</u>	<u>(1,246,947)</u>	<u>3,258,006</u>
Other financing sources:					
Transfers from other funds	20,000,000	20,000,000	6,690,533	(13,309,467)	3,708,295
Total revenues and other financing sources	<u>22,298,022</u>	<u>22,298,022</u>	<u>7,741,608</u>	<u>(14,556,414)</u>	<u>6,966,301</u>
Expenditures:					
Services and supplies	4,500,000	4,550,559	121,427	(4,429,132)	437,648
Capital outlay	41,295,525	41,244,966	967,785	(40,277,181)	8,777,621
Total expenditures	<u>45,795,525</u>	<u>45,795,525</u>	<u>1,089,212</u>	<u>(44,706,313)</u>	<u>9,215,269</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(23,497,503)	(23,497,503)	6,652,396	30,149,899	(2,248,968)
Fund balance:					
Beginning of year	<u>23,497,503</u>	<u>23,497,503</u>	<u>27,578,535</u>	<u>4,081,032</u>	<u>29,827,503</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,230,931</u>	<u>\$ 34,230,931</u>	<u>\$ 27,578,535</u>

Clark County, Nevada
Master Transportation Plan Capital
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 21,033	\$ 21,033	\$ -
Charges for services	-	-	1,705,490	1,705,490	4,741,806
Interest	5,118,000	5,118,000	5,922,438	804,438	7,060,761
Other	-	-	3,289	3,289	-
Total revenues	<u>5,118,000</u>	<u>5,118,000</u>	<u>7,652,250</u>	<u>2,534,250</u>	<u>11,802,567</u>
Other financing sources:					
Transfers from other funds	<u>17,957,590</u>	<u>42,957,590</u>	<u>25,000,000</u>	<u>(17,957,590)</u>	<u>16,820,106</u>
Total revenues and other financing sources	<u>23,075,590</u>	<u>48,075,590</u>	<u>32,652,250</u>	<u>(15,423,340)</u>	<u>28,622,673</u>
Expenditures:					
Salaries and wages	4,033,370	4,033,370	3,732,640	(300,730)	3,500,601
Employee benefits	1,685,463	1,685,463	1,419,969	(265,494)	1,293,996
Services and supplies	10,908,860	11,437,652	2,219,549	(9,218,103)	2,097,001
Capital outlay	<u>211,292,140</u>	<u>210,763,348</u>	<u>2,277,087</u>	<u>(208,486,261)</u>	<u>18,261,176</u>
Total expenditures	<u>227,919,833</u>	<u>227,919,833</u>	<u>9,649,245</u>	<u>(218,270,588)</u>	<u>25,152,774</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(204,844,243)	(179,844,243)	23,003,005	202,847,248	3,469,899
Fund balance:					
Beginning of year	<u>204,844,243</u>	<u>204,844,243</u>	<u>203,470,023</u>	<u>(1,374,220)</u>	<u>200,000,124</u>
End of year	<u>\$ -</u>	<u>\$ 25,000,000</u>	<u>\$ 226,473,028</u>	<u>\$ 201,473,028</u>	<u>\$ 203,470,023</u>

Clark County, Nevada
Parks and Recreation Bond Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 2,230,000	\$ 2,230,000	\$ 7,691,585	\$ 5,461,585	\$ 1,947,037
Interest	1,430,000	1,430,000	2,121,407	691,407	2,327,562
Other	-	-	69,675	69,675	9,798
Total revenues	<u>3,660,000</u>	<u>3,660,000</u>	<u>9,882,667</u>	<u>6,222,667</u>	<u>4,284,397</u>
Other financing sources:					
Transfers from other funds	4,790,523	8,194,599	8,194,599	-	2,681,346
Bonds and loans issued	-	-	-	-	12,780,226
Total revenues and other financing sources	<u>8,450,523</u>	<u>11,854,599</u>	<u>18,077,266</u>	<u>6,222,667</u>	<u>19,745,969</u>
Expenditures:					
Services and supplies	2,490,000	3,252,576	245,203	(3,007,373)	802,660
Capital outlay	63,038,316	62,275,740	11,906,846	(50,368,894)	13,565,484
Interest	-	-	113	113	494,716
Total expenditures	<u>65,528,316</u>	<u>65,528,316</u>	<u>12,152,162</u>	<u>(53,376,154)</u>	<u>14,862,860</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(57,077,793)	(53,673,717)	5,925,104	59,598,821	4,883,109
Fund balance:					
Beginning of year	<u>57,077,793</u>	<u>57,077,793</u>	<u>70,189,556</u>	<u>13,111,763</u>	<u>65,306,447</u>
End of year	<u>\$ -</u>	<u>\$ 3,404,076</u>	<u>\$ 76,114,660</u>	<u>\$ 72,710,584</u>	<u>\$ 70,189,556</u>

Clark County, Nevada
Special Ad Valorem Transportation
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 51,262
Interest	721,000	721,000	(22,046)	(743,046)	477,518
Total revenues	<u>721,000</u>	<u>721,000</u>	<u>(22,046)</u>	<u>(743,046)</u>	<u>528,780</u>
Other financing sources:					
Transfers from other funds	-	450,242	450,242	-	14,041,898
Total revenues and other financing sources	<u>721,000</u>	<u>1,171,242</u>	<u>428,196</u>	<u>(743,046)</u>	<u>14,570,678</u>
Expenditures:					
Services and supplies	250,000	7,448,979	7,199,100	(249,879)	21,025,006
Capital outlay	29,311,213	22,112,234	1,865	(22,110,369)	4,722
Total expenditures	<u>29,561,213</u>	<u>29,561,213</u>	<u>7,200,965</u>	<u>(22,360,248)</u>	<u>21,029,728</u>
Deficiency of revenues and other financing sources under expenditures	(28,840,213)	(28,389,971)	(6,772,769)	21,617,202	(6,459,050)
Fund balance:					
Beginning of year	<u>28,840,213</u>	<u>28,840,213</u>	<u>7,268,830</u>	<u>(21,571,383)</u>	<u>13,727,880</u>
End of year	<u>\$ -</u>	<u>\$ 450,242</u>	<u>\$ 496,061</u>	<u>\$ 45,819</u>	<u>\$ 7,268,830</u>

Clark County, Nevada
Special Ad Valorem Capital Projects
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 13,363
Interest	2,140,000	2,140,000	2,418,074	278,074	3,069,837
Total revenues	<u>2,140,000</u>	<u>2,140,000</u>	<u>2,418,074</u>	<u>278,074</u>	<u>3,083,200</u>
Other financing sources:					
Transfers from other funds	-	453,543	453,543	-	13,709,750
Total revenues and other financing sources	<u>2,140,000</u>	<u>2,593,543</u>	<u>2,871,617</u>	<u>278,074</u>	<u>16,792,950</u>
Expenditures:					
Services and supplies	10,300,000	10,238,901	64,441	(10,174,460)	155,752
Capital outlay	77,450,553	77,511,652	570,527	(76,941,125)	2,644,963
Total expenditures	<u>87,750,553</u>	<u>87,750,553</u>	<u>634,968</u>	<u>(87,115,585)</u>	<u>2,800,715</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(85,610,553)	(85,157,010)	2,236,649	87,393,659	13,992,235
Fund balance:					
Beginning of year	<u>85,610,553</u>	<u>85,610,553</u>	<u>85,832,306</u>	<u>221,753</u>	<u>71,840,071</u>
End of year	<u>\$ -</u>	<u>\$ 453,543</u>	<u>\$ 88,068,955</u>	<u>\$ 87,615,412</u>	<u>\$ 85,832,306</u>

Clark County, Nevada
Master Transportation Bond Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 379,881
Interest	960,000	960,000	2,649,362	1,689,362	1,383,454
Total revenues	960,000	960,000	2,649,362	1,689,362	1,763,335
Other financing sources:					
Bonds and loans issued	-	20,000,000	20,000,000	-	72,000,000
Total revenues and other financing sources	960,000	20,960,000	22,649,362	1,689,362	73,763,335
Expenditures:					
Services and supplies	1,250,000	1,252,070	3,853	(1,248,217)	42,133
Capital outlay	13,186,582	33,186,582	20,088,180	(13,098,402)	70,834,368
Bond issuance costs	-	(2,070)	-	2,070	288,113
Total expenditures	14,436,582	34,436,582	20,092,033	(14,344,549)	71,164,614
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(13,476,582)	(13,476,582)	2,557,329	16,033,911	2,598,721
Fund balance:					
Beginning of year	13,476,582	13,476,582	18,289,303	4,812,721	15,690,582
End of year	\$ -	\$ -	\$ 20,846,632	\$ 20,846,632	\$ 18,289,303

Clark County, Nevada
Master Transportation Room Tax Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 251	\$ 251	\$ -
Charges for services	-	-	234,071	234,071	575,213
Interest	3,197,000	3,197,000	3,162,945	(34,055)	1,497,377
Other	6,000	6,000	6,000	-	6,000
Total revenues	<u>3,203,000</u>	<u>3,203,000</u>	<u>3,403,267</u>	<u>200,267</u>	<u>2,078,590</u>
Other financing sources:					
Transfers from other funds	8,848,665	8,848,665	-	(8,848,665)	26,667,853
Bonds and loans issued	-	-	-	-	60,000,000
Total revenues and other financing sources	<u>12,051,665</u>	<u>12,051,665</u>	<u>3,403,267</u>	<u>(8,648,398)</u>	<u>88,746,443</u>
Expenditures:					
Services and supplies	10,250,000	4,223,618	3,126,389	(1,097,229)	3,414,654
Capital outlay	11,138,628	74,322,884	20,112,565	(54,210,319)	26,020,824
Bond issuance costs	-	121,382	86,331	(35,051)	447,577
Total expenditures	<u>21,388,628</u>	<u>78,667,884</u>	<u>23,325,285</u>	<u>(55,342,599)</u>	<u>29,883,055</u>
Other financing uses:					
Transfers to other funds	-	900,731	900,731	-	-
Total expenditures and other financing uses	<u>21,388,628</u>	<u>79,568,615</u>	<u>24,226,016</u>	<u>(55,342,599)</u>	<u>29,883,055</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,336,963)	(67,516,950)	(20,822,749)	46,694,201	58,863,388
Fund balance:					
Beginning of year	<u>9,336,963</u>	<u>67,516,950</u>	<u>81,955,517</u>	<u>14,438,567</u>	<u>23,092,129</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,132,768</u>	<u>\$ 61,132,768</u>	<u>\$ 81,955,517</u>

Clark County, Nevada
LVMPD Bond Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 2,000	\$ 2,000	\$ 6,772	\$ 4,772	\$ 25,764
Total revenues	2,000	2,000	6,772	4,772	25,764
Expenditures:					
Services and supplies	1,000	1,000	34	(966)	10,680
Capital outlay	-	100,000	48,400	(51,600)	28,720
Interest	-	568,661	75,527	(493,134)	456,127
Total expenditures	1,000	669,661	123,961	(545,700)	495,527
Other financing uses:					
Transfers to other funds	668,661	-	-	-	-
Total expenditures and other financing uses	669,661	669,661	123,961	(545,700)	495,527
Deficiency of revenues under expenditures and other financing uses	(667,661)	(667,661)	(117,189)	550,472	(469,763)
Fund balance:					
Beginning of year	667,661	667,661	290,253	(377,408)	760,016
End of year	\$ -	\$ -	\$ 173,064	\$ 173,064	\$ 290,253

Clark County, Nevada
LVMPD Capital Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 5,930,195	\$ 5,930,195	\$ -	\$ (5,930,195)	\$ 571,581
Charges for services	-	-	-	-	145,678
Interest	870,000	870,000	736,826	(133,174)	1,350,336
Other	37,000	37,000	13,107	(23,893)	116,099
Total revenues	<u>6,837,195</u>	<u>6,837,195</u>	<u>749,933</u>	<u>(6,087,262)</u>	<u>2,183,694</u>
Other financing sources:					
Transfers from other funds	-	14,000,000	14,000,000	-	17,916,342
Total revenues and other financing sources	<u>6,837,195</u>	<u>20,837,195</u>	<u>14,749,933</u>	<u>(6,087,262)</u>	<u>20,100,036</u>
Expenditures:					
Services and supplies	100,000	24,054	3,736	(20,318)	48,399
Capital outlay	41,461,726	41,537,672	12,494,842	(29,042,830)	10,207,515
Total expenditures	<u>41,561,726</u>	<u>41,561,726</u>	<u>12,498,578</u>	<u>(29,063,148)</u>	<u>10,255,914</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(34,724,531)	(20,724,531)	2,251,355	22,975,886	9,844,122
Fund balance:					
Beginning of year	<u>34,724,531</u>	<u>34,724,531</u>	<u>32,388,260</u>	<u>(2,336,271)</u>	<u>22,544,138</u>
End of year	<u>\$ -</u>	<u>\$ 14,000,000</u>	<u>\$ 34,639,615</u>	<u>\$ 20,639,615</u>	<u>\$ 32,388,260</u>

Clark County, Nevada
Fire Service Capital
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ 339,566	\$ 339,566	\$ 2,535,877
Interest	2,270,000	2,270,000	2,237,137	(32,863)	3,099,320
Other	2,167,410	2,167,410	53,558	(2,113,852)	137,350
Total revenues	<u>4,437,410</u>	<u>4,437,410</u>	<u>2,630,261</u>	<u>(1,807,149)</u>	<u>5,772,547</u>
Other financing sources:					
Transfers from other funds	-	-	-	-	10,000,000
Total revenues and other financing sources	<u>4,437,410</u>	<u>4,437,410</u>	<u>2,630,261</u>	<u>(1,807,149)</u>	<u>15,772,547</u>
Expenditures:					
Services and supplies	6,668,000	7,004,465	226,676	(6,777,789)	1,110,449
Capital outlay	88,584,347	88,247,882	5,084,120	(83,163,762)	12,177,368
Total expenditures	<u>95,252,347</u>	<u>95,252,347</u>	<u>5,310,796</u>	<u>(89,941,551)</u>	<u>13,287,817</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(90,814,937)	(90,814,937)	(2,680,535)	88,134,402	2,484,730
Fund balance:					
Beginning of year	<u>90,814,937</u>	<u>90,814,937</u>	<u>81,583,163</u>	<u>(9,231,774)</u>	<u>79,098,433</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,902,628</u>	<u>\$ 78,902,628</u>	<u>\$ 81,583,163</u>

Clark County, Nevada
Fort Mohave Valley Development Capital Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 85,000	\$ 85,000	\$ -	\$ (85,000)	\$ -
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>(85,000)</u>	<u>-</u>
Other financing sources:					
Transfers from other funds	6,774,438	6,774,438	-	(6,774,438)	-
Total revenues and other financing sources	<u>6,859,438</u>	<u>6,859,438</u>	<u>-</u>	<u>(6,859,438)</u>	<u>-</u>
Expenditures:					
Services and supplies	20,000	20,000	-	(20,000)	-
Capital outlay	6,839,438	6,839,438	-	(6,839,438)	-
Total expenditures	<u>6,859,438</u>	<u>6,859,438</u>	<u>-</u>	<u>(6,859,438)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-	-
Fund balance:					
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
Road Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 2,400	\$ 2,400	\$ 585	\$ (1,815)	\$ 3,294
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>585</u>	<u>(1,815)</u>	<u>3,294</u>
Expenditures:					
Services and supplies	97,018	13,442	12,571	(871)	150
Capital outlay	-	-	-	-	-
Total expenditures	<u>97,018</u>	<u>13,442</u>	<u>12,571</u>	<u>(871)</u>	<u>150</u>
Other financing uses:					
Transfers to other funds	-	83,576	83,576	-	-
Total expenditures and other financing uses	<u>97,018</u>	<u>97,018</u>	<u>96,147</u>	<u>(871)</u>	<u>150</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(94,618)	(94,618)	(95,562)	(944)	3,144
Fund balance:					
Beginning of year	<u>94,618</u>	<u>94,618</u>	<u>95,562</u>	<u>944</u>	<u>92,418</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,562</u>

Clark County, Nevada
County Capital Projects
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 21,987,559	\$ 21,987,559	\$ -
Charges for services	-	-	-	-	6,000
Interest	9,810,000	9,810,000	7,730,282	(2,079,718)	18,058,140
Other	-	-	45,420	45,420	591,590
Total revenues	<u>9,810,000</u>	<u>9,810,000</u>	<u>29,763,261</u>	<u>19,953,261</u>	<u>18,655,730</u>
Other financing sources:					
Transfers from other funds	40,000,000	40,131,971	20,131,971	(20,000,000)	7,787,779
Total revenues and other financing sources	<u>49,810,000</u>	<u>49,941,971</u>	<u>49,895,232</u>	<u>(46,739)</u>	<u>26,443,509</u>
Expenditures:					
Salaries and wages	50,000	67,816	14,836	(52,980)	6,680
Employee benefits	2,000	2,084	116	(1,968)	-
Services and supplies	61,200,000	60,685,785	6,001,366	(54,684,419)	61,229,683
Capital outlay	403,563,140	391,556,455	23,885,323	(367,671,132)	95,297,498
Total expenditures	<u>464,815,140</u>	<u>452,312,140</u>	<u>29,901,641</u>	<u>(422,410,499)</u>	<u>156,533,861</u>
Other financing uses:					
Transfers to other funds	3,500,000	16,003,000	7,366,388	(8,636,612)	43,433,947
Total expenditures and other financing uses	<u>468,315,140</u>	<u>468,315,140</u>	<u>37,268,029</u>	<u>(431,047,111)</u>	<u>199,967,808</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(418,505,140)	(418,373,169)	12,627,203	431,000,372	(173,524,299)
Fund balance:					
Beginning of year	<u>418,505,140</u>	<u>418,505,140</u>	<u>306,300,368</u>	<u>(112,204,772)</u>	<u>479,824,667</u>
End of year	<u>\$ -</u>	<u>\$ 131,971</u>	<u>\$ 318,927,571</u>	<u>\$ 318,795,600</u>	<u>\$ 306,300,368</u>

Clark County, Nevada
Information Technology Capital Projects
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 588,164	\$ 588,164	\$ 1,697,155	\$ 1,108,991	\$ 2,533,149
Other	-	-	66,852	66,852	-
Total revenues	<u>588,164</u>	<u>588,164</u>	<u>1,764,007</u>	<u>1,175,843</u>	<u>2,533,149</u>
Other financing sources:					
Transfers from other funds	<u>2,200,000</u>	<u>2,200,000</u>	<u>2,200,000</u>	-	<u>22,971,638</u>
Total revenues and other financing sources	<u>2,788,164</u>	<u>2,788,164</u>	<u>3,964,007</u>	<u>1,175,843</u>	<u>25,504,787</u>
Expenditures:					
Salaries and wages	129,266	1,347,437	634,415	(713,022)	132,707
Employee benefits	38,963	445,740	236,194	(209,546)	44,807
Services and supplies	52,412,829	47,864,136	8,219,155	(39,644,981)	13,252,427
Capital outlay	<u>12,200,000</u>	<u>15,123,745</u>	<u>4,622,406</u>	<u>(10,501,339)</u>	<u>11,079,673</u>
Total expenditures	<u>64,781,058</u>	<u>64,781,058</u>	<u>13,712,170</u>	<u>(51,068,888)</u>	<u>24,509,614</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(61,992,894)	(61,992,894)	(9,748,163)	52,244,731	995,173
Fund balance:					
Beginning of year	<u>61,992,894</u>	<u>61,992,894</u>	<u>68,633,802</u>	<u>6,640,908</u>	<u>67,638,629</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,885,639</u>	<u>\$ 58,885,639</u>	<u>\$ 68,633,802</u>

Clark County, Nevada
Public Works Capital Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 2,000,000	\$ 2,000,000	\$ 1,818,228	\$ (181,772)	\$ 3,798,476
Interest	1,186,000	1,186,000	1,594,526	408,526	2,315,719
Other	-	-	44,720	44,720	60,185
Total revenues	<u>3,186,000</u>	<u>3,186,000</u>	<u>3,457,474</u>	<u>271,474</u>	<u>6,174,380</u>
Other financing sources:					
Transfers from other funds	-	83,576	83,576	-	-
Total revenues and other financing sources	<u>3,186,000</u>	<u>3,269,576</u>	<u>3,541,050</u>	<u>271,474</u>	<u>6,174,380</u>
Expenditures:					
Services and supplies	5,169,900	15,181,383	10,738,310	(4,443,073)	247,517
Capital outlay	45,463,813	35,452,330	4,016,059	(31,436,271)	3,632,569
Total expenditures	<u>50,633,713</u>	<u>50,633,713</u>	<u>14,754,369</u>	<u>(35,879,344)</u>	<u>3,880,086</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(47,447,713)	(47,364,137)	(11,213,319)	36,150,818	2,294,294
Fund balance:					
Beginning of year	<u>47,447,713</u>	<u>47,447,713</u>	<u>51,116,007</u>	<u>3,668,294</u>	<u>48,821,713</u>
End of year	<u>\$ -</u>	<u>\$ 83,576</u>	<u>\$ 39,902,688</u>	<u>\$ 39,819,112</u>	<u>\$ 51,116,007</u>

Clark County, Nevada
Summerlin Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 270,000	\$ 270,000	\$ 48,696	\$ (221,304)	\$ 437,441
Total revenues	<u>270,000</u>	<u>270,000</u>	<u>48,696</u>	<u>(221,304)</u>	<u>437,441</u>
Expenditures:					
Services and supplies	800,000	800,000	121	(799,879)	2,021
Capital outlay	<u>21,037,683</u>	<u>21,037,683</u>	<u>1,508,010</u>	<u>(19,529,673)</u>	<u>6,504,852</u>
Total expenditures	<u>21,837,683</u>	<u>21,837,683</u>	<u>1,508,131</u>	<u>(20,329,552)</u>	<u>6,506,873</u>
Deficiency of revenues under expenditures	(21,567,683)	(21,567,683)	(1,459,435)	20,108,248	(6,069,432)
Fund balance:					
Beginning of year	<u>21,567,683</u>	<u>21,567,683</u>	<u>25,890,151</u>	<u>4,322,468</u>	<u>31,959,583</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,430,716</u>	<u>\$ 24,430,716</u>	<u>\$ 25,890,151</u>

Clark County, Nevada
Mountain's Edge Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 40,000	\$ 40,000	\$ 53,249	\$ 13,249	\$ 81,397
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>53,249</u>	<u>13,249</u>	<u>81,397</u>
Expenditures:					
Services and supplies	120,000	120,000	241	(119,759)	7,217
Capital outlay	<u>1,684,521</u>	<u>1,684,521</u>	<u>184,661</u>	<u>(1,499,860)</u>	<u>62,829</u>
Total expenditures	<u>1,804,521</u>	<u>1,804,521</u>	<u>184,902</u>	<u>(1,619,619)</u>	<u>70,046</u>
Excess (deficiency) of revenues over (under) expenditures	(1,764,521)	(1,764,521)	(131,653)	1,632,868	11,351
Fund balance:					
Beginning of year	<u>1,764,521</u>	<u>1,764,521</u>	<u>2,025,372</u>	<u>260,851</u>	<u>2,014,021</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,893,719</u>	<u>\$ 1,893,719</u>	<u>\$ 2,025,372</u>

Clark County, Nevada
Southern Highlands Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 76,000	\$ 76,000	\$ 103,758	\$ 27,758	\$ 188,878
Total revenues	<u>76,000</u>	<u>76,000</u>	<u>103,758</u>	<u>27,758</u>	<u>188,878</u>
Expenditures:					
Services and supplies	24,300	24,300	462	(23,838)	14,136
Capital outlay	3,078,910	3,078,910	291,599	(2,787,311)	2,455,206
Total expenditures	<u>3,103,210</u>	<u>3,103,210</u>	<u>292,061</u>	<u>(2,811,149)</u>	<u>2,469,342</u>
Deficiency of revenues under expenditures	(3,027,210)	(3,027,210)	(188,303)	2,838,907	(2,280,464)
Fund balance:					
Beginning of year	<u>3,027,210</u>	<u>3,027,210</u>	<u>3,849,846</u>	<u>822,636</u>	<u>6,130,310</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,661,543</u>	<u>\$ 3,661,543</u>	<u>\$ 3,849,846</u>

Clark County, Nevada
Special Assessment Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 12,294
Interest	1,409,000	1,409,000	383,215	(1,025,785)	1,487,372
Total revenues	<u>1,409,000</u>	<u>1,409,000</u>	<u>383,215</u>	<u>(1,025,785)</u>	<u>1,499,666</u>
Other financing sources:					
Transfers from other funds	1,000,000	1,280,000	311,492	(968,508)	-
Bonds and loans issued	-	5,645,000	5,645,000	-	-
Premium on bonds issued	-	42,290	42,290	-	-
Total revenues and other financing sources	<u>2,409,000</u>	<u>8,376,290</u>	<u>6,381,997</u>	<u>(1,994,293)</u>	<u>1,499,666</u>
Expenditures:					
Services and supplies	40,100,000	35,093,407	28,436,214	(6,657,193)	17,463,450
Capital outlay	9,803,953	9,975,074	5,140,982	(4,834,092)	610,490
Bond issuance costs	-	337,149	176,104	(161,045)	18,464
Total expenditures	<u>49,903,953</u>	<u>45,405,630</u>	<u>33,753,300</u>	<u>(11,652,330)</u>	<u>18,092,404</u>
Other financing uses:					
Transfers to other funds	1,272,825	6,363,976	4,951,651	(1,412,325)	312,287
Total expenditures and other financing uses	<u>51,176,778</u>	<u>51,769,606</u>	<u>38,704,951</u>	<u>(13,064,655)</u>	<u>18,404,691</u>
Deficiency of revenues and other financing sources under expenditures and other financing uses	(48,767,778)	(43,393,316)	(32,322,954)	11,070,362	(16,905,025)
Fund balance:					
Beginning of year	<u>48,767,778</u>	<u>48,767,778</u>	<u>61,796,801</u>	<u>13,029,023</u>	<u>78,701,826</u>
End of year	<u>\$ -</u>	<u>\$ 5,374,462</u>	<u>\$ 29,473,847</u>	<u>\$ 24,099,385</u>	<u>\$ 61,796,801</u>

Clark County, Nevada
County Transportation Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 110,000	\$ 110,000	\$ 97,961	\$ (12,039)	\$ 184,298
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>97,961</u>	<u>(12,039)</u>	<u>184,298</u>
Expenditures:					
Services and supplies	11,000	29,083	483	(28,600)	8,384
Capital outlay	4,582,666	4,564,583	435,387	(4,129,196)	749,446
Total expenditures	<u>4,593,666</u>	<u>4,593,666</u>	<u>435,870</u>	<u>(4,157,796)</u>	<u>757,830</u>
Deficiency of revenues under expenditures	(4,483,666)	(4,483,666)	(337,909)	4,145,757	(573,532)
Fund balance:					
Beginning of year	<u>4,483,666</u>	<u>4,483,666</u>	<u>3,895,534</u>	<u>(588,132)</u>	<u>4,469,066</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,557,625</u>	<u>\$ 3,557,625</u>	<u>\$ 3,895,534</u>

Clark County, Nevada
 Extraordinary Capital Maintenance
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 21,000	\$ 21,000	\$ 24,277	\$ 3,277	\$ 36,963
Total revenues	21,000	21,000	24,277	3,277	36,963
Expenditures:					
Services and supplies	872,897	872,897	104	(872,793)	1,365,863
Total expenditures	872,897	872,897	104	(872,793)	1,365,863
Excess (deficiency) of revenues over (under) expenditures	(851,897)	(851,897)	24,173	876,070	(1,328,900)
Fund balance:					
Beginning of year	851,897	851,897	864,563	12,666	2,193,463
End of year	\$ -	\$ -	\$ 888,736	\$ 888,736	\$ 864,563

Clark County, Nevada
SNPLMA Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 41,690,613	\$ 41,690,613	\$ 41,955,415
Charges for services	78,640,000	78,640,000	1,675	(78,638,325)	111,216
Interest	1,730,000	1,730,000	1,881,305	151,305	2,587,616
Other	-	-	58,812	58,812	-
Total revenues	<u>80,370,000</u>	<u>80,370,000</u>	<u>43,632,405</u>	<u>(36,737,595)</u>	<u>44,654,247</u>
Other financing sources:					
Transfers from other funds	-	80,000	80,000	-	-
Total revenues and other financing sources	<u>80,370,000</u>	<u>80,450,000</u>	<u>43,712,405</u>	<u>(36,737,595)</u>	<u>44,654,247</u>
Expenditures:					
Services and supplies	10,200,000	11,410,000	2,370,090	(9,039,910)	303,827
Capital outlay	139,523,838	138,313,838	30,241,333	(108,072,505)	48,412,420
Total expenditures	<u>149,723,838</u>	<u>149,723,838</u>	<u>32,611,423</u>	<u>(117,112,415)</u>	<u>48,716,247</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(69,353,838)	(69,273,838)	11,100,982	80,374,820	(4,062,000)
Fund balance:					
Beginning of year	<u>69,353,838</u>	<u>69,353,838</u>	<u>60,841,838</u>	<u>(8,512,000)</u>	<u>64,903,838</u>
End of year	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 71,942,820</u>	<u>\$ 71,862,820</u>	<u>\$ 60,841,838</u>

Clark County, Nevada
Public Works Regional Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 173,243,000	\$ 173,243,000	\$ 55,765,368	\$ (117,477,632)	\$ 57,838,669
Charges for services	-	-	3,102	3,102	1,271
Interest	361,000	361,000	175,800	(185,200)	52,805
Total revenues	<u>173,604,000</u>	<u>173,604,000</u>	<u>55,944,270</u>	<u>(117,659,730)</u>	<u>57,892,745</u>
Expenditures:					
Services and supplies	361,000	2,390,216	128,153	(2,262,063)	20,761
Capital outlay	173,243,000	171,213,784	55,742,168	(115,471,616)	57,526,231
Total expenditures	<u>173,604,000</u>	<u>173,604,000</u>	<u>55,870,321</u>	<u>(117,733,679)</u>	<u>57,546,992</u>
Excess of revenues over expenditures	-	-	73,949	73,949	345,753
Fund balance:					
Beginning of year	-	-	610,676	610,676	264,923
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 684,625</u>	<u>\$ 684,625</u>	<u>\$ 610,676</u>

Clark County, Nevada
Laughlin Capital Acquisition
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 58,894	\$ 58,894	\$ -
Interest	22,000	22,000	26,375	4,375	63,138
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>85,269</u>	<u>63,269</u>	<u>63,138</u>
Expenditures:					
Services and supplies	295,000	294,527	136,845	(157,682)	1,171,702
Capital outlay	588,607	589,080	-	(589,080)	18,228
Total expenditures	<u>883,607</u>	<u>883,607</u>	<u>136,845</u>	<u>(746,762)</u>	<u>1,189,930</u>
Deficiency of revenues under expenditures	(861,607)	(861,607)	(51,576)	810,031	(1,126,792)
Fund balance:					
Beginning of year	<u>861,607</u>	<u>861,607</u>	<u>1,003,107</u>	<u>141,500</u>	<u>2,129,899</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 951,531</u>	<u>\$ 951,531</u>	<u>\$ 1,003,107</u>

Clark County, Nevada
Moapa Town Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 6,800	\$ 6,800	\$ 9,553	\$ 2,753	\$ 10,179
Total revenues	<u>6,800</u>	<u>6,800</u>	<u>9,553</u>	<u>2,753</u>	<u>10,179</u>
Other financing sources:					
Transfers from other funds	33,870	118,022	100,557	(17,465)	38,049
Total revenues and other financing sources	<u>40,670</u>	<u>124,822</u>	<u>110,110</u>	<u>(14,712)</u>	<u>48,228</u>
Expenditures:					
Services and supplies	311,852	311,852	34	(311,818)	434
Total expenditures	<u>311,852</u>	<u>311,852</u>	<u>34</u>	<u>(311,818)</u>	<u>434</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(271,182)	(187,030)	110,076	297,106	47,794
Fund balance:					
Beginning of year	<u>271,182</u>	<u>271,182</u>	<u>274,727</u>	<u>3,545</u>	<u>226,933</u>
End of year	<u>\$ -</u>	<u>\$ 84,152</u>	<u>\$ 384,803</u>	<u>\$ 300,651</u>	<u>\$ 274,727</u>

Clark County, Nevada
Searchlight Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 7,000	\$ 7,000	\$ 8,060	\$ 1,060	\$ 11,228
Total revenues	7,000	7,000	8,060	1,060	11,228
Other financing sources:					
Transfers from other funds	-	6,226	6,089	(137)	-
Total revenues and other financing sources	7,000	13,226	14,149	923	11,228
Expenditures:					
Services and supplies	286,444	286,444	34	(286,410)	511
Total expenditures	286,444	286,444	34	(286,410)	511
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(279,444)	(273,218)	14,115	287,333	10,717
Fund balance:					
Beginning of year	279,444	279,444	282,961	3,517	272,244
End of year	\$ -	\$ 6,226	\$ 297,076	\$ 290,850	\$ 282,961